

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17608
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On June 20, 2003, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](petitioner), proposing income tax, penalty and interest for the years 1998, 1999, 2000, and 2001 in the total amount of \$6,437.

On August 1, 2003, a timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner did not file his Idaho individual income tax returns for the years 1998 through 2001. On April 28, 2003, the Tax Discovery Bureau sent a letter and a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter. TDB then obtained [Redacted] The petitioner submitted a protest letter which stated that the NOD did not account for all of his deductions and his correct filing status.

In a letter dated August 12, 2003, the Tax Enforcement Specialist (specialist) informed the petitioner that he had filed a timely protest.

The specialist sent another letter dated September 23, 2003, which requested that the petitioner provide returns no later than October 10, 2003. Since the petitioner has failed to submit his returns, [Redacted]file was sent to the Commission's legal/policy division for further review.

On November 17, 2003, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent on January 8, 2004. The petitioner did not respond to either letter.

It is well settled in Idaho that a NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

Since the petitioner has not provided the Commission with a contrary result to the Commission's original determination, the Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated June 20, 2003, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$1,367	\$ 342	\$ 486	\$2,195
1999	1,219	305	345	1,869
2000	719	180	146	1,045
2001	1,103	276	138	<u>1,517</u>
			TOTAL DUE	<u>\$6,626</u>

Interest is computed through June 5, 2004.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2004, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.